MONTANA LEGISLATIVE HISTORY

Chapter 54 19 74

Bill H _____ S 507 Original bill & history ✓ C

H. Committee on Taxation			S. Committee on Taxation		
Hearing Date(s) 1-24		C	Hearing Date(s) 1-15		C
Date Out: 2-8 no minutes					
Referred: Agric.		C			C
	2-11	C	no discussion		C
	2-14	C			C
Date Out	2-15	C	Date Out: 1-15		

Did this bill originate in an interim committee? ____Yes ____No

Committee _____ Report _____

House Taxation - no minutes; referred to House Agriculture 2/8

House Agriculture Subcommittee - no minutes

SENATE BILL NO. 507

INTRODUCED BY [signature]

84-401, 84-437.2, 84-437.3, 84-437.7

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTIONS 84-401, 84-437.2, 84-437.3, R.C.M. 1947, TO PROVIDE THAT AGRICULTURAL LAND SHALL BE CLASSIFIED, APPRAISED, AND ASSESSED ACCORDING TO ITS VALUE FOR AGRICULTURAL PURPOSES; REPEALING SECTION 84-437.7; PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 84-401, R.C.M. 1947, is amended to read as follows:

"84-401. Property assessed at cash value--exception for agricultural lands. All taxable property must be assessed at its full cash value except the assessment of agricultural lands shall be based upon the productive capacity of the lands when valued for agricultural purposes. ~~and---shall---be---so--valued--unless--a--different--use--is demonstrated.~~ All lands to be valued as agricultural lands for tax purposes must meet the qualifications of section 84-437.2, R.C.M. 1947. Land and the improvements thereon must be separately assessed."

Section 2. Section 84-437.2, R.C.M. 1947, is amended

to read as follows:

"84-437.2. Eligibility of land for valuation as agricultural. Land which is actively devoted to agricultural use shall be eligible for valuation, assessment and taxation as herein provided each year it meets the following qualifications:

(1) It is being actively devoted to agriculture, which means;

(a) It is used to produce crops including, but not limited to, grains, feed crops, fruits, vegetables, flowers, and ornamental plants, or;

(b) It is used in the feeding, breeding, or management of livestock, or;

(c) It is in a crop-land retirement program.

(2) The area of such land is not less than five (5) contiguous acres when measured in accordance with the provisions of section 8, [84-437.6], when the gross value of grazing and field crops produced thereon together with any payments received under a crop-land retirement program totals at least one thousand ($1,000) per year; or

(3) It agriculturally produces the equivalent of fifteen percent (15%) or more of the owners annual gross income; and

~~(4)-(a)-Application--by--the--owner--of--the--land--for valuation--hereunder--is-submitted-on-or-before-October-1-of~~

~~the year immediately preceding the tax year to the county assessor in which such land is situated on the form prescribed by the state department of revenue. The county assessor shall continue to accept applications filed within sixty (60) days after October 1 upon payment of a late filing fee in the amount of twenty-five dollars ($25), which shall be paid to the county treasurer.~~

~~(b) The county assessor shall have all applications filed under subsection (a) recorded by the county recorder. Whenever land which is or has been in agricultural use and is or has been valued, assessed and taxed under the provisions of this act is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall cause the following statement to be recorded by the county recorder: "On the ..... day of ....., 19..., this land became subject to the roll back tax imposed by section 6 (84-437.4)."~~

~~(c) Whenever the owner of land which has been in agricultural use and has been valued, assessed and taxed under the provisions of this act does not file an application as provided in subsection (a), then the department of revenue or its agent shall revalue the land as non-agricultural land."~~

Section 3. Section 84-437.3, R.C.M. 1947, is amended to read as follows:

"84-437.3. Agricultural uses only considered in valuation. In ~~classifying~~ valuing land ~~which qualifies~~ as ~~land actively devoted to~~ agricultural, ~~use under the test prescribed by this act, and as to which the owner thereof has made timely application for valuation, assessment and taxation hereunder for the tax year in issue,~~ the department of revenue, shall consider only those indicia of value which such land has for agricultural use."

Section 4. Reclassification by department of revenue. The department of revenue or its agent may reclassify land as non-agricultural upon giving due notice to the property owner under the provisions of section 84-429.11. Upon notice of a change in classification of land from agricultural to another use, the property owner may petition the department of revenue to reclassify the land as agricultural by completing a form prescribed by the department of revenue and by producing whatever information is necessary to prove that the subject land meets the definition of agricultural land embodied in section 84-437.2, R.C.M. 1947.

Section 5. Reclassification by owner. Whenever land which is or has been in agricultural use and is or has been valued, assessed and taxed under the provisions of this act is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall

cause the following statement to be recorded by the county recorder: "On the .....day of....., 19.., this land became subject to the roll-back tax imposed by section 6."

Section 6. Section 84-437.7 is repealed.

Section 7. This act is effective on its passage and approval.

-Enc.

STATE OF MONTANA

REQUEST NO. 8-74

FISCAL NOTE

Form BD-15

In compliance with a written request received January 8, , 19 74 , there is hereby submitted a Fiscal Note for Senate Bill 507 pursuant to Chapter 53, Session Laws – Thirty-Ninth Legislative Assembly. Background information used in developing this Fiscal Note is available from the Department of Administration, Budget Bureau, to members of the Legislative Assembly upon request.

DESCRIPTION OF PROPOSED LEGISLATION:

This proposal deletes the requirement that land owners apply annually for valuation of their lands as agricultural lands for tax purposes. (Under present law, failure to apply annually will result in the land being classified as non-agricultural land.)

ASSUMPTIONS

1. Approximately $80,000 in taxes will be received by counties in FY 75 and $60,000 in FY 76 from owners who did not make application under present law.
2. Department of Revenue administrative expenses will decrease with the decrease in number of applications.

FISCAL IMPACT

	FY 74-75	FY 75-76
Additional collections by the counties under current law as a result of enactment of Senate Bill 72*	$ 80,000	$ 60,000
Additional collections by the counties under proposed law	80,000	0
Decrease in revenue to counties	$ 0	$ 60,000
Additional administrative expenses under current law as a result of enactment of Senate Bill 72	$ 45,000	$ 45,000
Additional administrative expenses under proposed law	45,000	25,000
Decrease in expenditures to state	$ 0	$ 20,000

CONCLUSIONS:

There will be no fiscal impact on state or counties in FY 75; $60,000 in additional revenue to the counties will be lost in FY 76. State administrative expenses will decrease $20,000 in FY 76.

*There is no fiscal impact in FY 1973-74

CHIEF, BUDGET BUREAU
Department of Administration
Date:

43rd LEGISLATIVE SESSION

COMMITTEE ON TAXATION

SENATE BILL NO.	ENTERED COMM.	DATE CONSIDERED	OUT OF COMM.	DO PASS DATE	DO NOT PASS DATE	DO PASS AS AMEND. DATE	BE CONCURRED IN DATE	BE CONC. IN AS AMENDED DATE	BE NOT CONCURRED IN DATE
216	HO	1/26	1/26		1/26				
248	HO	2/19	2/19		2/19				
264	HO	2/19	2/19		2/19-AS AMENDED				
265	HO	1/26	1/26		1/26 C				
266	HO	2/19	2/19			2/19			
312	HO	1/12	2/19 1/12		2/19 1/12				
358	HO	1/12 1/26	1/12 1/26		1/12 1/26				
428	HO	1/22	1/26		1/26				
433	HO	1/12	1/12		1/12				
486	1/16	1/17	2/9		2/9				
507	1/9	1/15	1/15			1/15			
517	1/9	1/26	1/26		1/26				
516	1/11	1/26	1/26			1/26			
534	1/10	1/17	1/17	1/17					
551	1/11	1/19	1/19	1/19					
552	1/1	1/19 1/22	1/22			1/22			
567	1/14	1/29	2/19	2/19					

MINUTES OF THE MEETING
TAXATION COMMITTEE
MONTANA STATE SENATE

January 15, 1974

The second meeting of the Taxation Committee was called to order by Chairman Nees on the above date in Room 415 of the State Capitol Building at 8:10 a.m.

ROLL CALL: All members were present except Senators McOmber, McKeon and Vanio; Senator Manning was excused.

The following witnesses were present to testify:

Jerry Foster	Dept. of Rev.
Arch Allen	Park Co. Legislative Ass'n.
Frank Mozel	Dept. of Rev.
Dean Zinnacker	Mont. Ass'n. of Counties
Dennis Berg	Dept. of Rev.
Paul Bessler	Representing Self

CONSIDERATION OF SENATE BILL 517: Senator Story was present to give testimony on his bill and stated that there were several features he would like to see eliminated from the bill. The first of these was the affidavit that is required; the second feature is the income limitation, although he felt the acreage limitation was acceptable. The third feature he objected to was the 'roll-back' feature of the bill.

Chairman Nees then asked for questions from the committee and Senators McGowan and Turnage entered the discussion and asked several questions of Senator Story. Mr. Allen of Park Co. Legis. Ass'n. testified as one of the bill's proponents.

CONSIDERATION OF SENATE BILL 507: Senator Mathers, co-author of the bill, asked Dennis Berg of the Rev. Dept. to speak concerning this bill. Mr. Berg testified as did Frank Mozel, also of the department. Chairman Nees asked for questions from the committee and comparisons were made between the two bills by Mr. Berg. There followed discussion on property values as to how it was taxed and it was brought out that the land should be assessed on the basis of the land's productivity. Dean Zinnecker of Montana Association of Counties also gave testimony and said he favored SB507.

Mr. Bessler, speaking as an individual, spoke in favor of the bill, but found fault in the method of assessing land, citing the case of a neighbor who derived very small income from his land and who he felt, paid an inequitable tax on his land. Sen. Mathers stated there was a proposed amendment that would take care of that portion of the bill to which Mr. Bessler objected.

Sen. McGowan asked to be excused to attend another meeting.

CONSIDERATION OF HOUSE BILL 489: Representative Greely gave testimony on his bill and distributed proposed amendments to the bill. Mr. Foster also gave testimony concerning this bill and

said he would be glad to answer any questions of the committee regarding the bill. Senator Bennett made a statement at this point, saying he was involved at present in a litigation that could involve this legislation, therefore he would take a neutral position as regards the amendments being proposed to the bill. Terrence Cosgrove, Department of Revenue, also was questioned concerning several terms used in the bill.

Chairman Nees asked for further questions and on a question, Rosemary Zion, Staff Attorney for the Legislative Council, responded with information concerning the bill. Committee members then discussed and adopted amendments to HB489.

(See attached photostats)

DISPOSITION OF BILLS:

Senator Turnage moved HB489 BE AMENDED. Senator Mathers seconded the motion; motion was carried.

Senator Turnage then moved HB489 AS AMENDED BE CONCURRED IN. His motion was seconded by Senator Mathers and motion carried.

Senator Turnage then moved to amend SB507 and these amendments were discussed by committee members.

Senator Turnage moved SB507 BE AMENDED as follows: Senator Mathers seconded the motion; motion was carried.

(See attached photostats)

Senator Turnage then moved SB507 AS AMENDED DO PASS. The motion was seconded by Senator Mathers and motion was carried.

During the general discussion that followed, the secretary was instructed to inform a bill's author when the committee acted adversely on his bill. The bills to be heard Thursday were decided upon and the secretary was instructed to determine what bills dealing with solvent credits and exemption of personal property might have been introduced as a result of the meetings of the summer Interim Committee.

ADJOURN: There being no further business there was a motion for adjournment from Senator Turnage; Senator Mathers seconded the motion and the motion carried.

SENATOR STANLEY NEES Chairman

ROLL CALL

1974

TAXATION COMMITTEE

SECOND HALF - 43rd LEGISLATIVE SESSION 1974 Date 1/15

NAME	PRESENT	ABSENT	EXCUSED
VICE CHAIRMAN McKEON		✓	
SEN. BENNETT	✓		
SEN. BROEDER	✓		
SEN. KLINDT	✓		
SEN. MANNING			Exc.
SEN. MATHERS	✓		
SEN. McGOWAN	✓		
SEN. McOMBER		✓	
SEN. TURNAGE	✓	✓	
SEN. VAINIO		✓	
CHAIRMAN NEES	✓		

Each day attach to minutes

DATE 1/15/74

COMMITTEE ON 1 58.507 BILL NO. HB 489

VISITOR'S REGISTER

NAME	REPRESENTING	BILL NO	Check One Support	Oppose
Roy Mitchell	Cascade County	HB 489	✓	
[illegible]	Dept. [illegible]	SB 507	✓	
Tony Wayne Olsen	St. Tax Appeal Bd	—		
Bob Allen	Park Co. Legislative Asst.	SB 507		
[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	507	✓	
[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]	507	✓	
[illegible]	[illegible]	[illegible]		
Bryant Spaulding	Montana Farm Bureau	507	✓	
[illegible]	[illegible]	507	✓	

(Please leave Proponent/Opponent statements with Committee Secretary)

Approved by Committee
on Taxation

SENATE BILL NO. 507

INTRODUCED BY MATHERS, NEES

84-401, 84-437.2, 84-437.3, 84-437.7

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTIONS 84-401, 84-437.2, 84-437.3, R.C.M. 1947, TO PROVIDE THAT AGRICULTURAL LAND SHALL BE CLASSIFIED, APPRAISED, AND ASSESSED ACCORDING TO ITS VALUE FOR AGRICULTURAL PURPOSES; REPEALING SECTION 84-437.7; PROVIDING AN EFFECTIVE DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 84-401, R.C.M. 1947, is amended to read as follows:

"84-401. Property assessed at cash value--exception for agricultural lands. All taxable property must be assessed at its full cash value except the assessment of agricultural lands shall be based upon the productive capacity of the lands when valued for agricultural purposes. ~~and---shall---be---so--valued--unless--a--different--use--is demonstrated.~~ All lands ~~to~~ SHALL be valued as agricultural lands for tax purposes ~~must~~ THAT meet the qualifications of section 84-437.2, R.C.M. 1947. Land and the improvements thereon must be separately assessed."

Section 2. Section 84-437.2, R.C.M. 1947, is amended

to read as follows:

"84-437.2. Eligibility of land for valuation as agricultural. Land which is actively devoted to agricultural use shall be eligible for valuation, assessment and taxation as herein provided each year it meets ANY OF the following qualifications:

(1) It is being actively devoted to agriculture~~,~~ which means;

(a) It is used to produce crops including, but not limited to, grains, feed crops, fruits, vegetables, flowers, and ornamental plants, or;

(b) It is used in the feeding, breeding, or management of livestock, or;

(c) It is in a crop-land retirement program~~,~~; OR

(2) The area of such land is not less than five (5) contiguous acres when measured in accordance with the provisions of section 8, [84-437.6], when the gross value of grazing ~~and--field~~ OR crops produced thereon together with any payments received under a crop-land retirement program totals at least one thousand ($1,000) per year; or

(3) It agriculturally produces the equivalent of fifteen percent (15%) or more of the owners annual gross income; ~~and~~ OR

~~(4)--(a)--Application--by--the--owner--of--the--land--for valuation--hereunder--is--submitted--on--or--before--October--1--of~~

SB 507

~~the year immediately preceding the tax year to the county assessor in which such land is situated on the form prescribed by the state department of revenue. The county assessor shall continue to accept applications filed within sixty (60) days after October 1 upon payment of a late filing fee in the amount of twenty-five dollars ($25), which shall be paid to the county treasurer.~~

~~(b) The county assessor shall have all applications filed under subsection (a) recorded by the county recorder. Whenever land which is or has been in agricultural use and is or has been valued, assessed and taxed under the provisions of this act is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall cause the following statement to be recorded by the county recorder: "On the ..... day of ....., 19..., this land became subject to the roll-back tax imposed by section 6 (84-437.4)."~~

~~(c) Whenever the owner of land which has been in agricultural use and has been valued, assessed and taxed under the provisions of this act does not file an application as provided in subsection (a), then the department of revenue or its agent shall revalue the land as non-agricultural land.~~

(4) IT HAS BEEN HISTORICALLY DEVOTED TO AGRICULTURAL USE AND IT HAS BEEN VALUED AND ASSESSED AS AGRICULTURAL

LANDS FOR THE TAXABLE YEARS 1971, 1972 AND 1973 AND IT CONTINUES TO BE DEVOTED TO AGRICULTURAL USE."

Section 3. Section 84-437.3, R.C.M. 1947, is amended to read as follows:

"84-437.3. Agricultural uses only considered in valuation. In ~~classifying~~ valuing land ~~which qualifies~~ as ~~land actively devoted to~~ agricultural, ~~use under the test prescribed by this act, and as to which the owner thereof has made timely application for valuation, assessment and taxation hereunder for the tax year in issue,~~ the department of revenue, shall consider only those indicia of value which such land has for agricultural use."

Section 4. Reclassification by department of revenue. The department of revenue or its agent may reclassify land as non-agricultural upon giving due notice to the property owner under the provisions of section 84-429.11. Upon notice of a change in classification of land from agricultural to another use, the property owner may petition the department of revenue to reclassify the land as agricultural by completing a form prescribed by the department of revenue and by producing whatever information is necessary to prove that the subject land meets the definition of agricultural land embodied in section 84-437.2, R.C.M. 1947.

Section 5. Reclassification by owner. Whenever land

which is or has been in agricultural use and is or has been valued, assessed and taxed ~~under the provisions of this act~~ FOR AGRICULTURAL USE is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall cause the following statement to be recorded by the county recorder: "On the.....day of....., 19.., this land became subject to the roll-back tax imposed by section ~~6~~ 84-437.4."

Section 6. Section 84-437.7 is repealed.

Section 7. This act is effective on its passage and approval.

-End-

SENATE BILL NO. 507

INTRODUCED BY MATHERS, NEES

84-401, 84-437.2, 84-437.3, 84-437.7

A BILL FOR AN ACT ENTITLED: "AN ACT AMENDING SECTIONS 84-401, 84-437.2, 84-437.3, R.C.M. 1947, TO PROVIDE THAT AGRICULTURAL LAND SHALL BE CLASSIFIED, APPRAISED, AND ASSESSED ACCORDING TO ITS VALUE FOR AGRICULTURAL PURPOSES; REPEALING SECTION 84-437.7; PROVIDING AN EFFECTIVE DATE."

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Section 2. Section 84-437.2, R.C.M. 1947, is amended

THIRD READING

SB 0507/03

to read as follows:

"84-437.2. Eligibility of land for valuation as agricultural. Land which is actively devoted to agricultural use shall be eligible for valuation, assessment and taxation as herein provided each year it meets ANY OF the following qualifications:

(1) It is being actively devoted to agriculture~~,~~ which means;

(a) It is used to produce crops including, but not limited to, grains, feed crops, fruits, vegetables, flowers, and ornamental plants, or;

(b) It is used in the feeding, breeding, or management of livestock, or;

(c) It is in a crop-land retirement program~~,~~; OR

(D) IT IS TIMBER LAND USED TO PRODUCE WOOD PPODUCTS.

(2) The area of such land is not less than five (5) contiguous acres when measured in accordance with the provisions of section 8, [84-437.6], whe the gross value of grazing ~~and--field~~ OR crops produced thereon together with any payments received under a crop-land retirement program totals at least one thousand ($1,000) per year; or

(3) It agriculturally produces the equivalent of fifteen percent (15%) or more of the owners annual gross income; ~~and~~ OR

~~(4)--(a)-Application--by--the--owner--of--the--land--for~~

SB 07

~~valuation--hereunder--is-submitted-on-or-before-October-1-of the-year-immediately-preceding-the-tax-year--to--the--county assessor--in--which--such--land--is--situated--on--the--form prescribed-by-the-state-department-of-revenue.---The--county assessor--shall-continue-to-accept-applications-filed-within sixty-(60)-days-after-October--1--upon--payment--of--a--late filing-fee-in-the-amount-of-twenty-five-dollars-($25),-which shall-be-paid-to-the-county-treasurer.~~

~~(b)--The--county--assessor--shall-have-all-applications filed-under-subsection-(a)-recorded-by-the-county--recorder. Whenever--land--which-is-or-has-been-in-agricultural-use-and is--or--has--been--valued,--assessed--and--taxed--under--the provisions--of--this--act--is--applied--to--a-use-other-than agricultural,-the-owner-shall-notify-the-county-assessor-and the-county-assessor-shall-cause-the-following--statement--to be--recorded--by--the--county-recorder:-"On-the-.....--day-of .....,-19...,-this-land-became-subject-to--the--roll-back--tax imposed-by-section-6-(84-437.4)."~~

~~(c)--Whenever--the--owner--of--land--which--has-been-in agricultural-use-and-has-been--valued,--assessed--and--taxed under---the---provisions--of--this--act--does--not--file--an application--as--provided--in--subsection--(a),---then---the department-of-revenue-or-its-agent-shall-revalue-the-land-as non-agricultural-land.~~

(4) IT HAS BEEN HISTORICALLY DEVOTED TO AGRICULTURAL

OR SILVICULTURAL USE AND IT HAS BEEN VALUED AND ASSESSED AS AGRICULTURAL OR SILVICULTURAL LANDS FOR THE TAXABLE YEARS 1971, 1972 AND 1973 AND IT CONTINUES TO BE DEVOTED TO AGRICULTURAL OR SILVICULTURAL USE."

Section 3. Section 84-437.3, R.C.M. 1947, is amended to read as follows:

"84-437.3. Agricultural uses only considered in valuation. In ~~classifying~~ valuing land ~~which-qualifies~~ as ~~land-actively-devoted-to~~ agricultural, ~~use--under--the--test prescribed--by--this--act,-and-as-to-which-the-owner-thereof has-made-timely-application-for--valuation,--assessment--and taxation-hereunder-for-the-tax-year-in-issue,~~ the department of revenue, shall consider only those indicia of value which such land has for agricultural use."

Section 4. Reclassification by department of revenue. The department of revenue or its agent may reclassify land as non-agricultural upon giving due notice to the property owner under the provisions of section 84-429.11. Upon notice of a change in classification of land from agricultural to another use, the property owner may petition the department of revenue to reclassify the land as agricultural by completing a form prescribed by the department of revenue and by producing whatever information is necessary to prove that the subject land meets the definition of agricultural land embodied in section

84-437.2, R.C.M. 1947.

Section 5. Reclassification by owner. Whenever land which is or has been in agricultural use and is or has been valued, assessed and taxed ~~under-the-provisions-of-this-act~~ FOR AGRICULTURAL USE is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall cause the following statement to be recorded by the county recorder: "On the.....day of....., 19.., this land became subject to the roll-back tax imposed by section 6 84-437.4."

Section 6. Section 84-437.7 is repealed.

Section 7. This act is effective on its passage and approval.

-End-

43rd Legislative Assembly - 1974

Bill No.	Subject Matter	Date In	Hearing Date	Comments	Date Out	Committee Action	Final Action
SB507 Mathers, Nees	Agricult. land shall be classified, appraised, & assessed according to its value for agricultural purposes.	1/26		Referred to another committee on 2/8.			
SB551 McGowan, Turnage, Moore	Relates to basis for imposition of property taxes on the various classes of taxable property in Mont.	1/26	2/13		2/13	BE CONCURRED IN	
SB589 Goodheart, Romney	Regards assessment of utilities to include microwave companies.	1/28	2/14		2/14	BE CONCURRED IN	
SB580 Bennett, Drake, Harrison	Prohibits Dept. of Rev. from putting into effect reappraisal or new valu. of property in cnty, except as pt. of stwide, uniform reassessmt.	1/31	2/14		3/6	BE NOT CONCURRED IN	
SB636 Bennett, Drake, Harrison (cont.)	Provides for cyclical program for revaluation of tax. property on cnty. by cnty. basis - for equalizing of valuations --- -- of taxable property and uses of valuations.	1/31	2/14		3/6	Be NOT CONCURRED IN	

ROLL CALL

TAXATION COMMITTEE

43 rd LEGISLATIVE SESSION ~~1973~~ 1974

DATE	1/9	1/17	1/18	1/22	1/23	1/24	1/25	1/26	1/29	1/30	1/31	2/1	2/2	2/5	2/6	2/7
WATT, Robert D. - Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HEALY, John E. - Vc. Chmn.	✓	✓	✓	✓	✓	✓	✓	✓	Ex.	✓	✓	✓	✓	✓	✓	✓
BURNETT, James H.	Ex.	Ex.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
EDLAND, Wallace B.	✓	✓	✓	✓	Ex.	✓	✓	✓	✓	✓	✓	Ex.	✓	✓	✓	✓
FAGG, Harrison G.	Abs.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HALVORSON, Ora J.	Ex.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Kolstad, Allen C.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Abs
LUNDGREN, Conrad F.	Abs	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
NORMAN, William J.	✓	✓	✓	✓	Abs	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
STEPHENS, Robert E.	✓	✓	✓	✓	Abs	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
SWANBERG, Gorham E.	✓	✓	✓	Abs.	✓	✓	✓	Abs	✓	✓	✓	Abs.	✓	✓	✓	✓
TIERNEY, John F.	✓	Ex.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
TOWE, Thomas E.	✓	✓	✓	Abs	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ULMER, Walter J.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Abs.	✓	✓
YARDLEY, Dan	✓	✓	✓	Ex.	✓	✓	✓	✓	✓	✓	✓	✓	Ex.	✓	✓	✓

ROLL CALL

TAXATION COMMITTEE

43 rd LEGISLATIVE SESSION ~~XXXX~~ 1974

DATE	2/8	2/9	2/13	2/14	2/23	2/26	2/27	2/28	3/4	3/5	3/6	3/7	3/11
WATT, Robert D. - Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HEALY, John E. - Vc. Chmn.	✓	✓	✓	✓	Abs.	✓	✓	✓	✓	✓	Abs.	Ex.	✓
BURNETT, James H.	✓	✓	Ex.	✓	Abs.	Abs.	Abs.	✓	✓	✓	Abs.	✓	✓
EDLAND, Wallace B.	✓	✓	✓	✓	✓	Abs.	✓	✓	Ex.	Ex.	Ex.	✓	✓
FAGG, Harrison G.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HALVORSON, Ora J.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
KOLSTAD, Allen C.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
LUNDGREN, Conrad F.	✓	✓	✓	✓	Abs.	✓	✓	✓	✓	✓	✓	✓	Abs.
NORMAN, William J.	✓	✓	✓	✓	✓	✓	✓	✓	Ex.	✓	✓	✓	✓
STEPHENS, Robert E.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
SWANBERG, Gorham E.	✓	✓	✓	✓	✓	Abs.	✓	✓	Abs.	✓	✓	✓	✓
TIERNEY, John F.	✓	✓	✓	✓	Abs.	✓	✓	Abs.	✓	✓	✓	✓	✓
TOWE, Thomas E.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ULMER, Walter J.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
YARDLEY, Dan	✓	✓	✓	✓	Ex.	✓	✓	✓	Ex.	Ex.	✓	✓	✓

AGRICULTURE, LIVESTOCK
AND IRRIGATION COMMITTEE

42nd Legislative Assembly

Bill No.	Subject Matter	Date In	Hearing Date	Comments	Date Out	Committee Action	Final Action
SB 507	TO PROVIDE THAT AGRICULTURAL LAND SHALL BE CLASSIFIED, APPRAISED, AND ASSESSED ACCORDING TO ITS VALUE FOR AGRICULTURAL PURPOSES; AND PROVIDING AN EFFECTIVE DATE.	2-11-74	2-14-74	Mathers, Nees	2-14-74	Do be concurred in as amended	
SB 620	AN ACT AMENDING THE COUNTY WEED CONTROL PROGRAM WITH RESPECT TO NOXIOUS WEED DESIGNATIONS AND THE COMPOSITION AND POWERS OF A COUNTY WEED BOARD; AND AMENDING SECTIONS 16-1701, 16-1709.1, 16-1713, AND 16-1719, R.C.M. 1947.	2-14-74	2-25-74 2-27-74	Lowe, Boylan	2-27-74	Be concurred as amended	
SB 476	AN ACT FOR REVISION OF THE LAWS RELATING TO THE DEPARTMENT OF LIVESTOCK AND PROVIDING THAT THIS ACT IS EFFECTIVE UPON ITS PASSAGE AND APPROVAL.	2-19-74	2-27-74	Deschamps, others	2-27-74	Be Concurred	
HR 61	REQUESTING THE UNITED STATES CONGRESS TO TEMPORARILY SUSPEND PERTINENT PROVISIONS OF THE JONES ACT IN ORDER TO INCREASE THE SUPPLIES OF AMMONIA OR NITROGEN FOR USE IN FERTILIZER	2-22-74	2-25-74	Fleming & others	2-25-74	Be Adopted	
HR 72	REQUESTING THE U.S. CONGRESS TO INVESTIGATE AND TAKE ACTION TO LIMIT THE OVERSEAS ESPORT OF NITROGEN AND PHOSPHATE FERTILIZERS PRODUCED IN THE UNITED STATES; ETC.....	3-6-74	3-12-74	Prevost & others	3-12-74	Be Adopted	
HR 75	DIRECTING THE MONTANA DEPARTMENT OF AGRICULTURE AND THE DEPARTMENT OF LIVESTOCK IN COOPERATION WITH GENERAL FARM AND RANCH ORGANIZATIONS AND COMMODITY GROUPS TO PREPARE AND PROVIDE DATA AND INFORMATION TO THE PUBLIC CONCERNING THE RELATIONSHIP BETWEEN THE AMOUNT AGRICULTURE RECEIVED AND THE FINAL COST TO THE CONSUMERS.	3-7-74	3-12-74	Cotton & others	3-12-74	Be Adopted	

Mons Teigne, Montana Stockgrowers Association, and Dave Smith, Montana Wool Growers Association, were present in support of H.J.R. 79. They felt the law needed a definite updating. (attached are statements from the gentlemen)

Rep. Gunderson moved H.J.R. 79, do pass. It was seconded by Rep. Cotton. The motion was passed unanimously.

Senator Bollinger, chief sponsor of S.B. 582, was present to explain the bill. He stated that this bill would allow counties to have joint heard districts. This was a request from cattle ranchers in Valley County who wanted to join cattle districts with Danials County. He urged the committees support.

Rep. Gunderson moved S.B. 582, be concurred in. It was seconded by Rep. Kolstad. The motion was passed unanimously.

Rep. Edland proposed some amendments to H.B. 1025, by the request of Rep. Lien, sponsor. (amendments attached)

Rep. Johnston moved H.B. 1025, do not pass. It was seconded by Rep. Kolstad. The motion was passed 12 to 3, with Rep. Hager obstaining.

Rep. Kolstad moved H.B. 895, do pass as amended. It was seconded by Rep. Johnston. The motion was passed 13 to 3.

Rep. Prevost moved S.J.R. 43, be concurred in. It was seconded by Rep. Ellerd. The motion was passed unanimously, with Rep. Hageman obstaining.

Chairman Fleming announced there would be a meeting Friday, February 15, on adjournment, to discuss S.B. 507.

The meeting was adjourned at 6:30 p.m.

Respectfully submitted,

James F. Fleming, Jr., Chairman

jm

February 14, 1974

The Agriculture, Livestock and Irrigation Committee was called to order by Chairman Fleming at 6:35 p.m., with a quorum present.

Rep. Stephens and Rep. Gunderson were present to explain what the subcommittee had been doing with H.B. 1042, H.B. 1070, and S.B. 507. They presented the committee with some proposed amendments to S.B. 507. S.B. 507, was decided, by the subcommittee, to be used as the bill concerning all of the Green Belt concept. They stated the subcommittee unanimously passed the amendments and the sponsor of the bill, Senator Mathers, agreed to them also. (amendments attached)

Rep. Gunderson moved S.B. 507, be concurred in as amended. It was seconded by Rep. Staigmiller. The motion was passed unanimously.

Rep. Gunderson moved to adjourn. It was seconded and passed unanimously.

Respectfully submitted,

James F. Fleming, Jr., Chairman

jm

FEBRUARY 15, 1974
HOUSE COMMITTEE ON AGRICULTURE, LIVESTOCK AND IRRIGATION

Amendments to Third Reading Senate Copy of Senate Bill No. 507

Be amended on page 1, line 10, of the title, after the words "EFFECTIVE DATE" by inserting the following new material: "; AND TO PROVIDE A REFUND FOR ALL LATE APPLICATION PENALTIES COLLECTED UNDER SUBSECTION (4)(A) OF SECTION 84-437.2, 1947, AS IT WAS BEFORE THESE AMENDMENTS"; and

further amend page 2, section 2, line 5, after the word "meets" by striking the words "ANY OF"; and

further amend page 2, section 2, lines 7 and 8, after the word "agriculture" by inserting the following new material: "or it has been historically devoted to agricultural use and it has been valued and assessed as agricultural lands for the taxable years 1971, 1972 and 1973 and it continues to be devoted to agricultural use"; and

further amend page 2, section 2, line 10, after the word "vegetables," by striking the following words: "flowers, and ornamental plants,"; and

further amend page 2, section 2, lines 12 and 13, after the word "is used" by striking the words, "in the feeding, breeding, or management of livestock" and inserting in lieu thereof the following new material: "for grazing"; and

further amend page 2, section 2, line 14, after the word "program;" by striking the word "OR" and inserting in lieu thereof the word "and"; and

further amend page 2, section 2, line 15, by striking the following material: "(D) IT IS TIMBER LAND USED TO PRODUCE WOOD PRODUCTS."; and

further amend page 2, section 2, line 19, after the word "produced" by inserting the following new material: "for sale or home consumption"; and

further amend page 2, section 2, line 22, after the word "produces" by inserting the following new material: "for sale or home consumption"; and

further amend pages 3 and 4, lines 25 through 4, by striking subsection (4) in its entirety; and

further amend page 5, after line 11, by adding a new Section 7, which reads as follows: "Section 7. Refund of late filing fee. The county commissioners shall refund twenty-five dollars ($25) to each person who paid a late filing fee under the provisions of section 84-437.2 (4)(A)."; and

further amend page 5, line 12, by renumbering the old Section 7, to be Section 8; and

AS SO AMENDED BE CONCURRED IN

43rd LEGISLATIVE SESSION 1973

ROLL CALL VOTE --- Agriculture, Livestock & Irrigation COMMITTEE

	Date: 2-11-74 No: H.R. 51	Date: 2-11-74 No: H.R. 51	Date: 2-11-74 No: S.B. 582	Date: 2-11-74 No: H.B. 1025	Date: 2-11-74 No: H.B. 895	Date: 2-11-74 No: S.J.R. 43	Date: 2-11-74 No: S.B.507	Date: 2-25 No: HR 61
FLEMING, James F., Jr.	yes	yes	yes	yes	yes	yes	yes	yes
EDLAND, Wallace B.	yes	yes	yes	yes	yes	yes	yes	yes
BRAND, Joe	yes	yes	yes		yes	—	yes	yes
CLEMOW, Tom	yes	yes	yes	yes	yes	yes	yes	—
COTTON, Robert S.	yes	yes	yes	yes	yes	yes	yes	yes
ELLERD, Robert A.	yes	yes	yes	yes	yes	yes	yes	yes
GALT, Jack E.	yes	yes	yes	yes	yes	yes	yes	—
GUNDERSON, Jack	yes	yes	yes	yes	yes	yes	yes	yes
HAGEMAN, Alvin	yes	yes	yes	yes	yes	Absent	yes	yes
HAGER, Tom	yes	yes	yes	yes	yes	yes	yes	yes
JOHNSTON, George R.	yes	yes	yes	yes	yes	yes	yes	yes
KOLSTAD, Allen C.	yes	yes	yes	yes	yes	yes	yes	—
MANN, C. Thornton	yes	yes	yes	yes	yes	yes	yes	yes
PREVOST, Robert C.	yes	yes	yes	yes	yes	yes	—	yes
SMITH, Carl M.	yes	yes	yes	yes	yes	yes	yes	yes
STAIGMILLER, John	yes	yes	yes	yes	yes	yes	yes	—
STEPHENS, Robert E.	yes	yes	yes	yes	yes	yes	yes	yes
		yes						

Amendments to Third Reading Senate Copy of Senate Bill No. 507

Be amended on page 1, line 10, of the title, after the words "EFFECTIVE DATE" by inserting the following new material: "; AND TO PROVIDE A REFUND FOR ALL LATE APPLICATION PENALTIES COLLECTED UNDER SUBSECTION (4)(A) OF SECTION 84-437.2, 1947, AS IT WAS BEFORE THESE AMENDMENTS"; and

further amend page 2, section 2, line 5, after the word "meets" by striking the words "ANY OF"; and

further amend page 2, section 2, lines 7 and 8, after the word "agriculture" by inserting the following new material: "or it has been historically devoted to agricultural use and it has been valued and assessed as agricultural lands for the taxable years 1971, 1972 and 1973 and it continues to be devoted to agricultural use"; and

further amend page 2, section 2, line 10, after the word "vegetables," by striking the following words: "flowers, and ornamental plants,"; and

further amend page 2, section 2, lines 12 and 13, after the word "is used" by striking the words, "in the feeding, breeding, or management of livestock" and inserting in lieu thereof the following new material: "for grazing"; and

further amend page 2, section 2, line 14, after the word "program;" by striking the word "OR" and inserting in lieu thereof the word "and"; and

further amend page 2, section 2, line 15, by striking the following material: "(D) IT IS TIMBER LAND USED TO PRODUCE WOOD PRODUCTS."; and

further amend page 2, section 2, line 19, after the word "produced" by inserting the following new material: "for sale or home consumption"; and

further amend page 2, section 2, line 22, after the word "produces" by inserting the following new material: "for sale or home consumption"; and

further amend pages 3 and 4, lines 25 through 4, by striking subsection (4) in its entirety; and

further amend page 5, after line 11, by adding a new Section 7, which reads as follows: "Section 7. Refund of late filing fee. The county commissioners shall refund twenty-five dollars ($25) to each person who paid a late filing fee under the provisions of section 84-437.2 (4)(A)."; and

further amend page 5, line 12, by renumbering the old Section 7, to be Section 8; and

AS SO AMENDED DO PASS

February 20, 1974
House of Representatives

COMMITTEE OF THE WHOLE AMENDMENT TO HOUSE COMMITTEE ON AGRICULTURE, LIVESTOCK, AND IRRIGATION AMENDMENTS TO 3rd reading copy of
SENATE BILL No. 507

Be amended on Page 2, section 2, line 5, after the word "meets" by re-inserting the words "any of"; and

further amend said amendments, on Page 2 of the 3rd reading copy of Senate Bill No. 507, section 2, line 14, after the word "program;" by striking the word "and" and re-inserting the word "or".

ROLL CALL

AGRICULTURE, LIVESTOCK AND IRRIGATION COMMITTEE

43 rd LEGISLATIVE SESSION 1973

DATE	1/14	1/14	1/21	1/21	1/28	1/28	2/1	2/4	2/11	2/11	2/18	2/18	2/25	3/12
FLEMING, James F. Jr.	✓	-	✓	-	✓	✓	-	-	-	✓	-	-	-	✓
EDLAND, Wallace B.	-	-	✓	✓	✓					✓	✓		✓	✓
BRAND, Joe	✓	-	✓		✓	-				✓	✓		✓	✓
CLEMOW, Tom	✓	✓	✓	✓						✓	✓	✓	✓	✓
COTTON, Robert S.	✓		✓	✓	✓					✓	✓		✓	✓
ELLERD, Robert A.	-	-	✓	-	✓				✓	✓	✓		✓	✓
GALT, Jack E.	-	-	✓	✓	✓						✓	✓	-	✓
GUNDERSON, Jack	✓	✓	✓	✓	✓					✓	✓		-	✓
HAGEMAN, Alvin	✓	✓	✓		✓	-	-			✓			-	✓
HAGER, Tom	-	✓	✓		✓				✓	✓	-		✓	✓
JOHNSTON, George R.	✓	-	✓	✓	✓						✓		✓	✓
KOLSTAD, Allen C.	-	-	✓	✓	✓		-		✓	-	✓	✓	✓	✓
MANN, C. Thornton	✓	-	✓	✓	✓						✓		✓	✓
PREVOST, Robert C.	-	✓	✓	✓	✓				✓	-	-			-
SMITH, Carl M.	-	-	✓	✓	✓			-	-	-	-		✓	-
STAIGMILLER, John	-	-	✓	✓	✓					✓	✓	✓	✓	-
STEPHENS, Robert E.	-	✓	✓	✓	✓					-	✓	-	✓	✓

(2) have the power to require such reports from the county superintendents, budget boards, county treasurers, and trustees as it may deem necessary; and

(3) order the superintendent of public instruction to distribute the state equalization aid on the basis of each district's annual entitlement to such aid as established by the superintendent of public instruction. In ordering the distribution of state equalization aid, the board of public education shall not increase or decrease the state equalization aid distribution to any district on account of any difference which may occur during the school fiscal year between budgeted and actual receipts from any other source of school revenue.

Should a district receive more state equalization aid than it is entitled to, the county treasurer must return the overpayment to the state upon the request of the superintendent of public instruction in the manner prescribed by the municipal division of the department of intergovernmental relations."

Section 2. There is a new section to be numbered 75-6917.1, R.C.M. 1947, which reads as follows:

75-6917.1. **Distribution of excess state equalization monies.** Monies appropriated for foundation program purposes are exempt from the provisions of section 82-109(b), R.C.M. 1947. Monies appropriated for foundation program purposes shall be expended to as great an extent as possible, irrespective of the availability of foundation program revenues from other sources. Any unencumbered funds remaining in the public school equalization earmarked revenue account at the end of the fiscal year shall be transferred to the state permissive school levies earmarked revenue account for the purpose of reducing the statewide levy for public school permissive levy deficiency requirements.

Section 3. This act is effective on its passage and approval.

Approved February 27, 1974

CHAPTER NO. 56

AN ACT AMENDING SECTIONS 84-401, 84-437.2, 84-437.3, R.C.M. 1947, TO PROVIDE THAT AGRICULTURAL LAND SHALL BE CLASSIFIED, APPRAISED, AND ASSESSED ACCORDING TO ITS VALUE FOR AGRICULTURAL PURPOSES; REPEALING SECTION 84-437.7; PROVIDING AN EFFECTIVE DATE; AND TO PROVIDE A REFUND FOR ALL LATE APPLICATION PENALTIES COLLECTED UNDER SUBSECTION (4)(A) OF SECTION 84-437.2, R.C.M. 1947, AS IT WAS BEFORE THESE AMENDMENTS.

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 84-401, R.C.M. 1947, is amended to read as follows:

"84-401. **Property assessed at cash value— exception for agricultural lands.** All taxable property must be assessed at its full cash value except the assessment of agricultural lands shall be based upon the productive capacity of the lands when valued for agricultural purposes. *All lands shall be valued as agricultural lands for tax purposes that meet the qualifications of section 84-437.2, R.C.M. 1947.* Land and the improvements thereon must be separately assessed."

Section 2. Section 84-437.2, R.C.M. 1947, is amended to read as follows:

"84-437.2. **Eligibility of land for valuation as agricultural.** Land which is actively devoted to agricultural use shall be eligible for valuation, assessment and taxation as herein provided each year it meets *any of* the following qualifications:

(1) It is being actively devoted to agriculture *or it has been historically devoted to agricultural use and it has been valued and assessed as agricultural land for the taxable years 1971, 1972 and 1973 and it continues to be devoted to agricultural use which means*;

(a) It is used to produce crops including, but not limited to, grains, feed crops, fruits, vegetables; or

(b) It is used for grazing; or

(c) It is in a crop-land retirement program; or

(2) The area of such land is not less than five (5) contiguous acres when measured in accordance with the provisions of section 8, [84-437.6], when the gross value of grazing *or* crops produced *for sale or home consumption* thereon together with any payments received under a crop-land retirement program totals at least one thousand ($1,000) per year; or

(3) It agriculturally produces *for sale or home consumption* the equivalent of fifteen percent (15%) or more of the owners annual gross income."

Section 3. Section 84-437.3, R.C.M. 1947, is amended to read as follows:

"84-437.3. **Agricultural uses only considered in valuation.** In *valuing* land as agricultural, the department of revenue, shall consider only those indicia of value which such land has for agricultural use."

Section 4. There is a new section to be numbered 84-437.15, R.C.M. 1947, which reads as follows:

84-437.15. **Reclassification by department of revenue.** The department of revenue or its agent may reclassify land as non-agricultural upon giving due notice to the property owner under the provisions of section 84-429.11. Upon notice of a change in classification of land from agricultural to another use, the property owner may petition the department of revenue to reclassify the land as agricultural by completing a form prescribed by the department of revenue and by producing whatever information is necessary to prove that the subject land meets the definition of agricultural land embodied in section 84-437.2, R.C.M. 1947.

Section 5. There is a new section to be numbered 84-437.16, R.C.M. 1947, which reads as follows:

84-437.16. **Reclassification by owner.** Whenever land which is or has been in agricultural use and is or has been valued, assessed and taxed for agricultural use is applied to a use other than agricultural, the owner shall notify the county assessor and the county assessor shall cause the following statement to be recorded by the county recorder: "On the.....day of....., 19.., this land became subject to the roll-back tax imposed by section 84-437.4."

Section 6. Section 84-437.7 is repealed.

Section 7. There is a new section to be numbered 84-437.17, R.C.M. 1947, which reads as follows:

84-437.17. **Refund of late filing fee.** The county commissioners shall refund twenty-five dollars ($25) to each person who paid a late filing fee under the provisions of section 84-437.2(4)(a), R.C.M. 1947.

Section 8. This act is effective on its passage and approval.

Approved February 28, 1974

CHAPTER NO. 57

AN ACT TO AMEND SECTION 82A-1602, R.C.M. 1947, TO CHANGE THE NAME OF THE BOARD OF MASSEURS TO THE BOARD OF MASSAGE THERAPISTS.

Be it enacted by the Legislature of the State of Montana:

Section 1. Section 82A-1602, R.C.M. 1947, is amended to read as follows:

"82A-1602. **Department—agencies transferred to.** The following agencies are continued, are transferred to the department for administrative purposes only as prescribed in section 82A-108 of this act, and are renamed as indicated:

(1) Abstracters board of examiners, created in Title 66, chapter 21, R. C. M. 1947, renamed the board of abstracters. Unless inconsistent with this act, any reference in the Revised Codes of Montana, 1947, to the abstracters board of examiners means the board of abstracters.

(2) State board of public accountancy, created in Title 66, chapter 18, R. C. M. 1947, renamed the board of public accountants. Unless inconsistent with this act, any reference in the Revised Codes of Montana, 1947, to the state board of public accountancy means the board of public accountants.

(3) Board of architectural examiners, provided for in Title 66, chapter